

NOTE: The following reflects the information entered in the PIAMS website.

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## A. SYSTEM DESCRIPTION

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Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management

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Date of Approval: December 23, 2014

PIA ID Number: **904**

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1. What type of system is this? Legacy

1a. Is this a Federal Information Security Management Act (FISMA) reportable system? No

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2. Full System Name, Acronym, and Release/Milestone (if appropriate):

Generalized Mainline Framework , GMF

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2a. Has the name of the system changed? No

If yes, please state the previous system name, acronym, and release/milestone (if appropriate):

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3. Identify how many individuals the system contains information on

Number of Employees: Under 50,000

Number of Contractors: Not Applicable

Members of the Public: Not Applicable

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## 4. Responsible Parties:

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NA

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## 5. General Business Purpose of System

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The GMF application is a set of computer programs (batch files) set to run automatically in a specified order on the UNISYS Platform [Modernization & Information Technology Services (MITS)-23 GSS]. GMF serves as the pipeline that improves accuracy and consistency of data from a variety of IRS internal applications/systems as input sources. Tax returns, remittances, information returns, and adjustment and update transactions are controlled, validated, corrected, and passed on for posting to the Master File. GMF accepts taxpayer data in batches, which can have up to 100 documents. This data is processed and separated into individual transactions. GMF does not alter or update data without the intervention of a tax examiner or error resolution personnel. Information is updated as a result of taxpayer correspondence and/or employee research when problems with processing the original taxpayer submitted data occurs. Data can be retrieved by computing and/or service center personnel on an "as needed" basis by use of file searches and document retrieval actions. The file searches are directed to whatever taxpayer identifying information is needed at the time of research [i.e., Social Security Number (SSN), name control, or Document Locator Number (DLN)].

6. Has a PIA for this system, application, or database been submitted previously to the Office of Privacy Compliance? (If you do not know, please contact \*Privacy and request a search) Yes

6a. If **Yes**, please indicate the date the latest PIA was approved: 6/29/2011 12:00:00 AM

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6b. If **Yes**, please indicate which of the following changes occurred to require this update.

- System Change (1 or more of the 9 examples listed in OMB 03-22 applies) (refer to PIA Training Reference Guide for the list of system changes) No
  - System is undergoing Security Assessment and Authorization No
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6c. State any changes that have occurred to the system since the last PIA

Non FISMA Reportable Due to the nature of a level 3, there is no security risk or impact to the organization and therefore does not require documentation within a FISMA boundary.

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7. If this system has an Exhibit 53 or Exhibit 300 please provide the Unique Project Identifier (UPI) number (XXX-XX-XX-XX-XX-XXXX-XX). Otherwise, enter the word 'none' or 'NA'. Exhibit 53 UPI 015-45-01-14-02-2327-00

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**B. DATA CATEGORIZATION**

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Authority: OMB M 03-22 & PVR #23- PII Management

8. Does this system collect, display, store, maintain or disseminate Personally Identifiable Information (PII)? Yes

9. Indicate the category that best describes the source that provides or originates the PII collected, displayed, stored, maintained or disseminated by this system. Most common categories follow:

Taxpayers/Public/Tax Systems Yes

Employees/Personnel/HR Systems No

Other No

Other Source: \_\_\_\_\_

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10. Indicate all of the types of PII collected, displayed, stored, maintained or disseminated by this system. Then state if the PII collected is on the Public and/or Employees. Most common fields follow:

TYPE OF PII	Collected?	On Public?	On IRS Employees or Contractors?
Name	Yes	Yes	No
Social Security Number (SSN)	Yes	Yes	No
Tax Payer ID Number (TIN)	Yes	Yes	No
Address	Yes	Yes	No
Date of Birth	Yes	Yes	No

**Additional Types of PII:** Yes

**PII Name On Public? On Employee?**

Name Control No                  No

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10a. What is the business purpose for collecting and using the SSN ?

Tax returns, remittances, information returns, and adjustment and update transactions are controlled, validated, corrected, and passed on for posting to the Master File.

If you answered **Yes** to Social Security Number (SSN) in question 10, answer **10b**, **10c**, and **10d**.

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10b. Cite the authority that allows this system to contain SSN's? (e.g. specific regulations, statutes, etc.)

IRC 6109(a) IRM 10.2.1.4 IRC 6103, 7213, 7217 and 7431

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10c. What alternative solution to the use of the SSN has/or will be applied to this system? (e.g. masking, truncation, alternative identifier)

There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed.

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10d. Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of Social Security Numbers on this system?

There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

Describe the PII available in the system referred to in question 10 above.

A. Taxpayer Tax Return (eg. Name, Address, SSN, Tax Period; Tax Identification Number (TIN), Name Control, etc.) B. Employee Operator/Transcriber/User Identification (ID) C. Audit Trail Information None D. Other Document Locator Number (DLN) A. IRS All systems provide the DLN B. Taxpayer: The following applications provide tax return data to GMF: Section 527 Political Action Committee (527 PAC) Electronic Filing of 94X-XML Returns (94X-XML) Batch Block Tracking System (BBTS) Data Edit Validation (DED) Electronic Filing System (EFS) Electronic Filing System (ELF) End of Day (EOD) Error Resolution System (ERS) Electronic Transmitted Documents (ETD) Generalized Unpostable Framework (GUF) Integrated Submission and Remittance Processing (ISRP) – TIN, Tax Period, Name Control Modernized E-File (MeF) – National Account Profile (NAP) Name Search Facility (NSF) Remittance Processing System - Pre Mainline (RPS-PM) Service Center Control File Processing (SCCF) Tax Payer Delinquent Investigation (TDI) C. Employee All systems provide the ID which keeps a trail of which operators are transcribing which forms and how quickly they complete this form. D. Other Federal Agencies None E. State and Local Agencies None F. Other Third Party Sources None

11. Describe in detail the system's audit trail. State what data elements and fields are collected. Include employee log-in information. If the system does not have audit capabilities, explain why an audit trail is not needed.

At this time, an ESAT-approved Audit Plan does not exist for GMF. The GMF application does not have auditing capability and does not have any end-users; therefore, no human input takes place in GMF. Limited audit functionality is performed by the GSS-23 upon which the application resides. The GMF application audit functionality captures relevant data related to the series of batch processes that are run to interact with other applications and transfer and/or receive information.

11a. Does the audit trail contain the audit trail elements as required in current IRM 10.8.3 *Audit Logging Security Standards*? No

12. What are the sources of the PII in the system? Please indicate specific sources:

a. IRS files and databases: Yes

If **Yes**, the system(s) are listed below:

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA &amp; A?</u>	<u>Authorization Date</u>
Transcript Research System (TRS)	No		No	
Automated Substitute for Return (ASFR):	Yes	01/29/2014	Yes	04/15/2017
INFORMATION RETURNS PROCESSING PAPER DOCUMENTS (IRPPD)	Yes	04/04/2013	No	04/15/2017
Section 527 Political Action Committee (527 PAC)	No	04/04/2013	No	04/15/2017
Electronic Filing of 94X-XML Returns (94X-XML)	Yes	11/29/2012	No	04/15/2017
Batch Block Tracking System (BBTS)	Yes	11/02/2009	No	04/15/2017
Data Edit Validation (DED)	No	11/02/2009	No	04/15/2017
Electronic Filing System (EFS)	Yes	01/22/2014	No	04/15/2017
Error Resolution System (ERS)	Yes	10/25/2011	No	04/15/2017
Electronic Filing System (ELF)	Yes	04/03/2012	No	04/15/2017
End of Day (EOD)	No	04/03/2012	No	04/15/2017
Electronic Transmitted Documents (ETD)	No	04/03/2012	No	04/15/2017
Generalized Unpostable Framework (GUF)	Yes	10/11/2011	No	04/15/2017
Integrated Submission and Remittance Processing (ISRP)	Yes	04/18/2014	Yes	08/06/2017

Modernized E-File (MeF)	Yes	05/02/2014	Yes	03/12/2016
National Account Profile (NAP)	Yes	04/08/2014	No	03/12/2016
Name Search Facility (NSF)	No	04/08/2014	No	03/12/2016
Remittance Processing System - Pre Mainline (RPS-PM)	Yes	11/14/2012	No	03/12/2016
Service Center Control File Processing (SCCF)	Yes	03/18/2009	No	03/12/2016
Tax Payer Delinquent Investigation (TDI)	No	03/18/2009	No	03/12/2016
Adoption Taxpayer Identification Number (ATIN):	No	03/18/2009	No	03/12/2016
Business Master File Discriminant Index Function Requests (BMF DIF REQ):	No	03/18/2009	No	03/12/2016
Business Master File Notices (BMF NOTICES):	No	03/18/2009	No	03/12/2016
Business Master File Pre-Posting (BMF PRE-POSTING) via Router Run (RR)	No	03/18/2009	No	03/12/2016
Combined Annual Wage Reporting (CAWR):	Yes	12/10/2009	Yes	05/23/2016
Computer Assisted Review of ERS (CARE):	No	12/10/2009	No	05/23/2016
Control Data Analysis (PCD):	No	12/10/2009	No	05/23/2016
Daily TIF Update (DLY):	No	12/10/2009	No	05/23/2016
Electronic Fraud Detection System (EFDS)	No	12/10/2009	Yes	06/02/2017
Employee Plans Master File Pre-Posting (EPMF PRE-POSTING, EPMF INPUTS) via Router Run (RR):	No	12/10/2009	No	06/02/2017
Excise Tax Extract (ETE, NSA018)	No	12/10/2009	No	06/02/2017
Extract 1099 (1099 MATCH, NSA138):	No	12/10/2009	No	06/02/2017
Fact of Filing (FOF):	No	12/10/2009	No	06/02/2017
Gas Oil Update and Report System (GAS):	No	12/10/2009	No	06/02/2017
Individual Master File (IMF)	Yes	12/02/2014	Yes	11/15/2015
Individual Taxpayer Identification Number Real-Time System (ITIN-RTS)	Yes	02/24/2014	Yes	09/20/2015
Information Returns Processing Underreporter Backup Withholding (IRP UBWH via Router Run (RR)	No	02/24/2014	No	09/20/2015
Information Returns Processing Validation & Perfection (IRP VAL via Router Run (RR):	No	02/24/2014	No	09/20/2015
Interim Revenue Accounting Control System (IRACS, RACS):	No	02/24/2014	No	09/20/2015
Performance Evaluation Reporting System (PERS, PCA)	No	02/24/2014	No	09/20/2015
Notice Review Processing System (NRPS):	No	02/24/2014	No	09/20/2015
Preparer Tax Identification Number Application (PTIN):	No	02/24/2014	No	09/20/2015
Production Control and Performance Reporting (PCC	No	02/24/2014	No	09/20/2015
Quality Review (PCE):	No	02/24/2014	No	09/20/2015
Questionable Refund Program (QRP):	No	02/24/2014	No	09/20/2015
Workload Scheduling (PCB):	No	02/24/2014	No	09/20/2015
Tax Return Data Base (TRDB) via Router Run (RR):	No	02/24/2014	No	09/20/2015

- b. Other federal agency or agencies: No
- c. State and local agency or agencies: No
- d. Third party sources: No
- e. Taxpayers (such as the 1040): No
- f. Employees (such as the I-9): No

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**C. PURPOSE OF COLLECTION**

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Authorities: OMB M 03-22 & Internal Revenue Manual (IRM) 10.8.8, IT Security, Live Data Protection Policy & PVR #16, Acceptable Use

13. What is the business need for the collection of PII in this system? Be specific.

Each data item is required for the business purpose of the system. GMF serves as the pipeline that improves accuracy and consistency of data from a variety of IRS internal applications/systems as input sources. Tax returns, remittances, information returns, and adjustment and update transactions are controlled, validated, corrected, and passed on for posting to the Master File.

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**D. PII USAGE**

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Authority: OMB M 03-22 & PVR #16, Acceptable Use

14. What is the specific use(s) of the PII?

To conduct tax administration	Yes
To provide taxpayer services	No
To collect demographic data	No
For employee purposes	No

*If other, what is the use?*

Other: No \_\_\_\_\_

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**E. INFORMATION DISSEMINATION**

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Authority: OMB M 03-22 & PVR #14- Privacy Notice and #19- Authorizations

15. Will the information be shared outside the IRS? (for purposes such as computer matching, statistical purposes, etc.) No

16. Does this system host a website for purposes of interacting with the public? No

17. Does the website use any means to track visitors' activity on the Internet?

If yes, please indicate means:

	YES/NO	AUTHORITY
Persistent Cookies	_____	_____
Web Beacons	_____	_____
Session Cookies	_____	_____

*If other, specify:*

Other: \_\_\_\_\_

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**F. INDIVIDUAL CONSENT**

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Authority: OMB M 03-22 & PVR #15- Consent and #18- Individual Rights

18. Do individuals have the opportunity to decline to provide information or to consent to particular uses of the information? Not Applicable

19. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action? Yes

19a. If **Yes**, how does the system ensure "due process"?

The system will allow affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

20. Did any of the PII provided to this system originate from any IRS issued forms? Yes

20a. If **Yes**, please provide the corresponding form(s) number and name of the form.

20b. If **No**, how was consent granted?

Written consent \_\_\_\_\_

Website Opt In or Out option \_\_\_\_\_

Published System of Records Notice in the Federal Register \_\_\_\_\_

Other: \_\_\_\_\_

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## G. INFORMATION PROTECTIONS

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*Authority: OMB M 03-22 & PVR #9- Privacy as Part of the Development Life Cycle, #11- Privacy Assurance, #12- Privacy Education and Training, #17- PII Data Quality, #20- Safeguards and #22- Security Measures*

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21. Identify the owner and operator of the system: IRS Owned and Operated

21a. If Contractor operated, has the business unit provided appropriate notification to execute the annual security review of the contractors, when required?

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22. The following people have use of the system with the level of access specified:

	<b>Yes/No</b>	<b>Access Level</b>
IRS Employees:	<u>Yes</u>	
Users		<u>No Access</u>
Managers		<u>No Access</u>
System Administrators		<u>No Access</u>
Developers		<u>Read Write</u>
Contractors:	<u>No</u>	
Contractor Users		_____
Contractor System Administrators		_____
Contractor Developers		_____
Other:	<u>No</u>	_____

If you answered yes to contractors, please answer **22a.** (All contractor/contractor employees must hold at minimum, a "Moderate Risk" Background Investigation if they have access to IRS owned SBU/PII data.)

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22a. If the contractors or contractor employees act as System Administrators or have "Root Access", does that person hold a properly adjudicated "High Level" background investigation?

23. How is access to the PII determined and by whom?

Procedures for accessing live data are enforced. A form 6759 (Request for Taxpayer Data) is submitted, through proper channels, for approval of releasing the data needed to test or research a problem being reported.

Contractors do not have access to any data within GMF. IRS Computer System Analyst (CSA) have the ability to read, write and execute the data available within the application. IRS Database Administrators (DBA) - Have the ability to read, write and execute the data available within the application. Access is determined by functional business needs. GMF is a framework that receives data via batch mode and outputs files to the various systems that use it. These individual systems, e.g, Error Resolution System (ERS), determine their own access criterion which is approved according to their criteria. Approval for these systems is granted via the Online 5081 application, which requires managerial approval. Yes, other systems do have access to GMF data. All systems provide a DLN.

The following systems send or receive block information to or from GMF:  Batch Block Tracking System (BBTS)  Service Center Control File Processing (SCCF) The following systems send taxpayer information to GMF:  Data Edit Validation (DED)  Electronic Filing of 94X-XML Returns (94X-XML)  Electronic Filing System (EFS)  Electronic Filing System (ELF)  Electronic Transmitted Documents (ETD)  End of Day Processing (EOD)  Error Resolution System (ERS)  Generalized Unpostable Framework (GUF)  Integrated Submission and Remittance Processing (ISRP)  TIN  Tax Period  Name Control  Modernized E-File (MeF)  National Account Profile (NAP)  Name Search Facility (NSF)  Remittance Processing System - Pre Mainline (RPS-PM)  Section 527 Political Action Committee (527 PAC)  Tax Payer Delinquent Investigation (TDI) The following systems receive taxpayer information from GMF:  Adoption Taxpayer Identification Number (ATIN)  Business Master File Discriminant Index Function Requests (BMF DIF REQ)  Business Master File Notices (BMF NOTICES)

Business Master File Pre-Posting (BMF PRE-POSTING) via Router Run (RR)  Combined Annual Wage Reporting (CAWR)  Computer Assisted Review of ERS (CARE)  Control Data Analysis (PCD)  Daily TIF Update (DLY)  Dependent Data Base (DEPDB) via Router Run (RR)  Electronic Fraud Detection System (EFDS)  Employee Plans Master File Pre-Posting (EPMF PRE-POSTING, EPMF INPUTS) via Router Run (RR)  Error Resolution System (ERS)  Excise Tax Extract (ETE, NSA018)  Extract 1099 (1099 MATCH, NSA138)  Fact of Filing (FOF)  Gas Oil Update and Report System (GAS)  Individual Master File (IMF) Discriminant Index Function (DIF) Order (IMF DIF ORDER)  Individual Master File Notices (IMF NOTICES)  Individual Master File (IMF) PRE-POSTING (IMF PRE POSTING, IMF INPUTS) via Router Run (RR)  Individual Taxpayer Identification Number Real-Time System (ITIN-RTS)  Information Returns Processing Underreporter Backup Withholding (IRP UBWH via Router Run (RR)  Information Returns Processing Validation & Perfection (IRP VAL via Router Run (RR)  Interim Revenue Accounting Control System (IRACS, RACS)  Modernized E-File (MeF)  TIN  Tax Period  Name Control  National Account Profile (NAP)  Name Search Facility (NSF)  Notice Review Processing System (NRPS)  Performance Evaluation Reporting System (PERS, PCA)  Preparer Tax Identification Number Application (PTIN)  Production Control and Performance Reporting (PCC)  Quality Review (PCE)  Questionable Refund Program (QRP)  Router Run (RR)  Tax Return Data Base (TRDB) via Router Run (RR)  Transcript Research System (TRS)  Work Load Scheduling (PCB) System PIA ATO Batch Block Tracking System (BBTS) BBTS is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Data Edit Validation (DED) DED is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Electronic Filing of 94X-XML Returns (94X-XML) 2/26/2010 5/6/2010 Electronic Filing System (EFS) 4/15/2009 5/26/2009 Electronic Filing System (ELF) Electronic Transmitted Documents (ETD) ETD is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. End of Day Processing (EOD) EOD is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Error Resolution System (ERS) 2/27/2009 5/11/2009 Generalized Unpostable Framework (GUF) 2/23/2009 5/11/2009 Integrated Submission and Remittance Processing (ISRP) 5/3/2011 2/9/2009 Modernized E-File (MeF) 3/29/2011 5/14/2010 National Account Profile (NAP) 3/23/2010 2/13/2009 Name Search Facility (NSF) NSF is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Remittance Processing System - Pre Mainline (RPS-PM) 11/23/2009 4/5/2010 527 Political Action Committee (527 PAC) 3/23/2009 6/30/2009 Service Center Control File Processing (SCCF) 3/18/2009 5/21/2009 Adoption Taxpayer Identification Number (ATIN) ATIN is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Business Master File Discriminant Index Function Requests (BMF DIF REQ) 3/16/2010 6/14/2010 Business Master File Notices (BMF NOTICES) 3/16/2010 6/14/2010 Business Master File Pre-Posting (BMF PRE-POSTING) via Router Run (RR) 3/16/2010 6/14/2010 Combined Annual Wage Reporting (CAWR) 12/10/2009 6/9/2010 Computer Assisted Review of ERS (CARE) 2/27/2009 5/11/2009 Control Data Analysis (PCD) PCD is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Daily TIF Update (DLY) DLY is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Dependent Data Base (DEPDB) via Router Run (RR) 2/20/2009 5/6/2009 Electronic Fraud Detection System (EFDS) 12/17/2010 6/20/2008 Employee Plans Master File Pre-Posting (EPMF PRE-POSTING, EPMF INPUTS) via Router Run (RR) 11/19/2008 2/5/2009 Excise Tax Extract (ETE, NSA018) Excise Tax Extract is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Extract 1099 (1099 MATCH, NSA138) Extract 1099 is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Fact of Filing (FOF) Fact of Filing is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Gas Oil Update and Report System (GAS) Gas Oil Update is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Individual Master File (IMF) Discriminant Index Function Inventory (DIF) 11/10/2009 3/8/2010 IMF Discriminant Index Function Ordering System (IMF DIF ORDER) 11/10/2009 3/8/2010 Individual Master File Notices (IMF NOTICES) 11/10/2009 3/8/2010 Individual Master File (IMF) PRE-POSTING (IMF PRE POSTING, IMF INPUTS) via Router Run (RR) 11/10/2009 3/8/2010 Individual Taxpayer Identification Number Real-Time System (ITIN-RTS) 2/24/2009 10/1/2009 Information Returns Processing Underreporter Backup Withholding (IRP UBWH via Router Run (RR) 10/9/2009 3/8/2010 Information Returns Processing Validation & Perfection (IRP VAL via Router Run (RR): 10/9/2009 3/8/2010 Interim Revenue Accounting Control System (IRACS, RACS) IRACS and RACS are not a FISMA reportable application. Therefore, they do not have an approved Security Certification and Privacy Impact Assessment. Notice Review Processing System (NRPS) NPRS is not a FISMA reportable application. Therefore, they do not have an approved Security Certification and Privacy Impact Assessment. Performance Evaluation Reporting System (PERS, PCA) 5/13/2011 2/1/2011 Preparer Tax Identification Number Application (PTIN) PTIN is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Production Control and Performance Reporting (PCC) 5/13/2011 2/1/2011 Quality Review (PCE) 5/13/2011 2/1/2011 Questionable Refund Program (QRP) QRP is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Router Run (RR) RR is not a FISMA reportable application. Therefore, it does not have an approved

Security Certification and Privacy Impact Assessment. Tax Return Data Base (TRDB) via Router Run (RR) 12/11/2009 3/10/2010 Transcript Research System (TRS) TRS is not a FISMA reportable application. Therefore, it does not have an approved Security Certification and Privacy Impact Assessment. Work Load Scheduling (PCB) 5/13/2011 2/1/2011 No, other agencies provide, receive, or share data in any form with GMF.

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24. How will each data element of SBU/PII be verified for accuracy, timeliness, and completeness?

Accuracy: Data is passed to GMF through the input record. Then various validation procedures are used to ensure the accuracy of the returns. For example the NAP system is used to compare the Data between the taxpayer submission information and those of IRS and Social Security Administration (SSA) records. Any discrepancies will be directed to the error resolution unit. Completeness: If there are missing items once this data has been processed through all of the validations, the GMF unit along with other units in the service center (Accounting, etc.) will take the necessary steps to research and complete the needed information, including contacting the taxpayer, if necessary. The validations are performed within GMF as well as other interfacing systems (such as, IMF Doc Spec, BMF Doc Spec., etc). Timeliness: Submission and transaction dates are part of the record information and will determine the posting sequence of the taxpayer record. Any inconsistency between the submission information and IRS records will require further research and/or taxpayer contact.

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25. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

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25a. If **Yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

GMF uses the Executive Control Language (ECL) standards located in the Standard Operating Procedure Number 2.2.8-09 for determining retention periods. IRM 2.7.4.10 gives the criteria for determining data file retention. The National Archives and Records Administration (NARA) reviews all Federal requests for records disposition authority. In accordance with NARA-approved Job No. N1-58-97-13, the Computing Center will delete the data when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. These GMF disposition instructions are published in IRM/Records Control Schedule 1.15.35, Item 19. The ECC-MTB and ECC-MEM Computing Centers are responsible for erasing tapes or deleting files at the end of the retention periods. Disk files are deleted according to parameters set up for each file. This information can be found in the Computer Operator's Handbook

If **No**, how long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this system.

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26. Describe how the PII data in this system is secured, including appropriate administrative and technical controls utilized.

Not applicable. GMF is not a web-based system therefore the use of persistent cookies or other tracking devices is not applicable.

26a. Next, explain how the data is protected in the system at rest, in flight, or in transition.

GMF connects with several other applications and has not implemented controls to protect data while in transmission. Insecure protocols to include FTP are utilized to transmit information to and from the system. GMF is an internally-based IRS program that does not interact with any applications outside the IRS. An RBD memo signed on November 19, 2010 was provided that formally accepts this control as a Risk Based Decision.

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27. Has a risk assessment (e.g., SA&A) been conducted on the system to ensure that appropriate security controls have been identified and implemented to protect against known risks to the confidentiality, integrity and availability of the PII? No

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28. Describe the monitoring/evaluating activities undertaken on a regular basis to ensure that controls continue to work properly in safeguarding the PII.

Non FISMA Reportable Due to the nature of a level 3, there is no security risk or impact to the organization and therefore does not require documentation within a FISMA boundary.



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29. Is testing performed, in accordance with Internal Revenue Manual (IRM) 10.8.8 - *IT Security, Live Data Protection Policy*? Not Applicable

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29a. Has approval been received from the Office of Privacy Compliance to use Live Data in testing (*if appropriate*)?

29b. If you have received permission from the Office of Privacy Compliance to use Live Data, when was the approval granted?

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#### **H. PRIVACY ACT & SYSTEM OF RECORDS**

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Under the statute, any employee who knowingly and willfully maintains a system of records without meeting the Privacy Act notice requirements is guilty of a misdemeanor and may be fined up to \$5000.

*Authority: OMB M 03-22 & Privacy Act, 5 U.S.C. 552a (e) (4) & PVR #13-Transparency*

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30. Are 10 or more records containing PII maintained/stored/transmitted through this system? Yes

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31. Are records on the system retrieved by any identifier for an individual? (Examples of identifiers include but are not limited to Name, SSN, Photograph, IP Address) Yes

31a. If **YES**, the System of Records Notice(s) (SORN) published in the Federal Register adequately describes the records as required by the Privacy Act? Enter the SORN number and the complete name of the SORN.

No SORN Records found.

**I. ANALYSIS**

*Authority: OMB M 03-22 & PVR #21- Privacy Risk Management*

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32. What choices were made or actions taken regarding this IT system or collection of information as a result of preparing the PIA?

- Resulted in the removal of PII from the system (e.g., SSN use reduced/eliminated) No
- Provided viable alternatives to the use of PII within the system No
- New privacy measures have been considered/implemented No
- Other: No

32a. If **Yes** to any of the above, please describe:

NA